

_____ COUNTY
COMPLIANCE GUIDE

Purpose: To select compliance items to be tested and/or document testing.

Source: Workpapers as referenced.

Scope: Compliance items tested each year are based on risk assessment.

Conclusion: Compliance selections and/or testing is documented per Compliance Guide and workpapers.

	FY06	FY07	FY08
Incharge			
Manager			
Independent Reviewer			

COUNTY COMPLIANCE GUIDE**Code Compliance Risk Assessment**

	FY06		FY07		FY08	
Compliance Area	Risk Factors**	Risk of Non-Compliance*	Risk Factors**	Risk of Non-Compliance*	Risk Factors**	Risk of Non-Compliance*
Audit Planning						
General Ledger						
Cash						
Investments						
Capital Assets						
Current Liabilities						
Long-Term Debt						
Receipts/Revenues						
Disbursements						
Payroll						
Transfers						
Budgets						
Insurance						
County Auditor						
County Recorder						
County Sheriff						
County Extension						
County Care Facility						
City/County Assessor						

** - Compliance Risk Factors: (Include the applicable risk factor number above.)			
1.	Personnel responsible for compliance are competent and experienced.	10.	New or amended compliance requirement.
2.	Relatively simple compliance issues.	11.	New or poorly trained personnel.
3.	No comments regarding non-compliance noted in the prior year.	12.	Complexity of compliance issues likely to result in non-compliance.
4.		13.	Report comment regarding non-compliance noted in the prior year.
5.		14.	Non-report comment regarding non-compliance noted in the prior year.
6.		15.	
7.		16.	

* - Risk of Non-Compliance:	
H	High
M	Moderate
L	Low

COUNTY COMPLIANCE GUIDE

This compliance guide was developed to implement a risk-based approach to testing compliance requirements. In implementing a risk-based approach, compliance requirements will be selected to test based on the compliance risk assessment. To document the auditor's consideration of risk, a code compliance risk assessment form has been included in this guide.

Each compliance requirement in this guide has been placed into one of four categories. The categories are based on significance of the compliance requirements. The table below provides a description of each category.

<u>Category</u>	<u>Description</u>
<u>Items which must be tested</u> – required comments or public expectation of oversight.	
1	Test and document annually. (required statutory report comments)
2	Test on a rotating basis, at least every three years, based on risk assessment. Workpaper documentation required.
<u>Inquiry with limited observation and documentation:</u>	
3	Inquire about compliance only if considered necessary based on risk assessment. Document the entity's response to inquiry and observation in remarks column. (If auditor becomes aware of non-compliance it should be addressed).
<u>Addendum:</u>	
4	Items which are not considered to be significant – test if considered necessary based on risk assessment and specific audit situation (if auditor becomes aware of non-compliance in one of these areas it should be addressed). If procedures are performed, include workpaper documentation as necessary.

Procedures

- 1) Review prior year comments and enter "O5" in the "Non-Compliance Noted/FY" column for each compliance requirement that had a comment.
- 2) Based on the risk of non-compliance set for each compliance area, indicate which procedures will be performed during the current year's audit with a tick mark in the "Selected" column. Keep in mind that your audit approach to compliance may need to be revised based on information obtained during the course of your audit. If you are aware a compliance requirement does not apply, indicate "N/A" in the "Selected" column.
- 3) Perform compliance procedures as selected.
- 4) Enter "O6" in the "Non-Compliance Noted/FY" column for each compliance requirement that had a comment.
- 5) Guide should be filed in the Permanent File for multiple year use.

COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY06				FY07				FY08			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
			<u>Risk:</u>	H	M	L	<u>Risk:</u>	H	M	L	<u>Risk:</u>	H	M	L
AUDIT PLANNING:														
1. Board Minutes:														
a. Determine, on a test basis, if meetings were preceded by proper public notice in accordance with Chapter 21.4 of the Code of Iowa.			2											
b. Determine and document whether minutes were published (including purpose of the claim) as required by Chapter 349.18 of the Code of Iowa and Attorney General’s opinions dated 12/10/85, 12/31/86 and 5/2/89.			2											
c. Determine if minutes document that the Board followed proper proceedings for any closed sessions. (Chapter 21.5 of the Code of Iowa)														
1. The session was closed by affirmative roll call vote of at least two-thirds of the Board members.			2											
2. The specific exemption under Chapter 21.5 of the Code was identified and documented.			2											
3. Final action was taken in open session			2											
d. Determine the minutes show information sufficient to indicate the vote of each member present as required by Chapter 21.3 of the Code of Iowa.			2											

COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY06				FY07				FY08			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
AUDIT PLANNING (continued):														
2. 28E Organizations:														
a. Determine if the County is a fiscal agent for any separate Boards or Chapter 28E Organizations with Gross receipts in excess of \$100,000 in a fiscal year.														
b. If so, determine if arrangements have been made for an audit of the 28E organization in accordance with Chapter 11.6 of the Code of Iowa.														

COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY06				FY07				FY08			
	Cate-gory		Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks
GENERAL LEDGER:			<u>Risk:</u>	H	M	L	<u>Risk:</u>	H	M	L	<u>Risk:</u>	H	M	L
1. Using the working statement of cash transactions (general ledger) determine that the County Treasurer's report of receipts, disbursements and ending cash balances of each fund with the warrants/checks outstanding against each fund is published in accordance with Chapter 349.16(3) of the Code of Iowa.	3													
2. Determine if the County Treasurer performed the duties relating to fund management specified by Chapter 331.555 of the Code of Iowa	3													
3. Obtain copy of the County's June 30 financial Annual Financial Report and determine that the Report required by Chapter 331.403 of the Code of Iowa was completed and filed.	2													
4. Determine whether separate accounts have been established for TIF property tax collections in accordance with Chapter 403.19 of the Code of Iowa.	3													
5. Review monthly account balances for deficits and determine if violation of Chapter 331.476 of the Code of Iowa exists. Include comment, if appropriate, in report.	3													
6. Review the reasonableness of TIF fund balances at year end.														
a. Determine whether deficits are due to timing differences in TIF collections and disbursements or whether the County's TIF request certified at December 1 was insufficient. Discuss with County officials.	2													

COUNTY COMPLIANCE GUIDE

		Non-compliance Noted / FY	FY06				FY07				FY08			
	Cate-gory		Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks
GENERAL LEDGER (continued)														
b. Determine whether surplus balances are being accumulated for active TIF projects or whether the County has certified in excess of TIF needs. TIF revenues may only be used within the TIF plan.	2													
c. If excess funds have been accumulated, comment accordingly. The County should consult legal counsel regarding the disposition of the excess balance.	2													
d. Determine whether cash on hand balances in the TIF funds at December 1 are credited against total outstanding TIF debt before completing the certificate.	2													
7. If applicable, determine any funds maintained for County Sheriff reserve peace officers are accounted for in a Special Revenue Fund. (Chapter 80D.11 of the Code of Iowa defines such officers as employees of the governing body).	3													
8. Stamped warrants														
a. Determine that debt instruments issued comply with provisions of Chapter 74 of the Code of Iowa and Chapter 468.70 of the Code of Iowa for Drainage Districts.	3													
b. Determine that the interest rates paid on stamped warrants are within legally allowable limits as established by the State Rate Setting Committee in accordance with Chapter 74A.6(2) of the Code of Iowa and Attorney General’s opinion dated 9/7/83, except for Drainage Districts where interest rates may be established by the Board notwithstanding Chapter 74A of the Code of Iowa.	3													

COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY06				FY07				FY08					
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks		
			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L
CASH:																
1. For cancelled checks retained electronically, determine both the front and back of the check is retained in accordance with Chapter 554D.114(5) of the Code of Iowa.	3															
2. Determine a depository resolution including all depositories used by the County has been approved as required by Chapter 12C.2 of the Code of Iowa.	3															
3. Determine the allowability of any sweep accounts.	3															
4. Determine if uninsured public funds deposited in a credit union were secured by a letter of credit in an amount at least 110% of the uninsured amount.	2															

COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY06				FY07				FY08			
	Cate-gory		Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks
INVESTMENTS:			<u>Risk:</u>	H	M	L	<u>Risk:</u>	H	M	L	<u>Risk:</u>	H	M	L
1. Determine if the County has adopted a written investment policy that complies with the provisions of Chapter 12B.10B of the Code of Iowa.	1													
2. Determine if changes to the investment policy comply with the provisions of Chapter 12B.10B of the Code of Iowa and have been approved by the Board.	1													
3. Determine that investment transactions complied with the written investment policy.	1													
4. Determine that all investments are authorized and comply with statutory provisions of Chapter 12B.10 of the Code of Iowa, as applicable.	1													
5. If applicable, determine if the County has an appropriate public funds custodial agreement as prescribed in Chapter 12B.10C of the Code of Iowa and the Treasurer of State's administrative rules.	3													
6. Determine that the underlying collateral of repurchase agreements consists of authorized investments and that the County has taken delivery of the collateral either directly or through an authorized custodian as provided in Chapter 12B.10(5)(e).	3													
7. Determine that investment income was received and recorded in the proper fund. Specifically:														
a. In accordance with Chapter 12C.9(2) of the Code of Iowa, interest earned on the proceeds of notes, bonds, refunding bonds and other evidence of indebtedness and funds being accumulated for the payment of principal and interest on reserves (debt service) is:														

COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY06				FY07				FY08			
	Cate-gory		Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks
INVESTMENTS (continued):														
1. Used to pay the principal or interest as it comes due on the indebtedness. (credited to Debt Service Fund)	3													
2. Credited to the Capital Project Fund for which the indebtedness was issued.	3													
b. Interest earned on investments was credited to the General Fund, except as specifically provided by Chapter 12C.7.	3													
8. Test interest rates to determine whether rates are in accordance with statutory rates established by the State Rate Setting Committee.	1													
9. Identify the outside persons who invested public funds, provided advice on the investing of public funds, directed the deposit or investment of public funds, or acted in a fiduciary capacity for the County	1													
a. Determine that contracts or agreements with outside persons require the outside person to notify the County in writing of the existence of material weaknesses in internal control or regulatory orders or sanctions regarding the type of services being provided under the contracts or agreements.	1													
b. Obtain and review the following:														
1. The most recent audited financial statements and related report on internal control of outside persons involved in investing activities for the County.	1													

COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY06				FY07				FY08			
	Cate-gory		Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks
INVESTMENTS (continued):														
2.	The most recent annual report to shareholders, call reports or the findings pursuant to a regular examination under state or federal law of a bank, savings and loan or credit union.		1											
3.	The most recent annual report to shareholders of an open-end management investment company, unincorporated investment company or investment trust registered with the SEC.		1											

COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY06				FY07				FY08					
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks		
			Risk: H M L				Risk: H M L				Risk: H M L					
CAPITAL ASSETS:																
1. Determine whether the provisions of Chapter 331.361(2) of the Code of Iowa relating to the disposition of real property were complied with.																

COUNTY COMPLIANCE GUIDE

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	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks		
			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L
CURRENT LIABILITIES:																
1. Anticipatory Warrants:			3													
a. Review authorization for issuance of these obligations.																
b. Determine that debt instruments issued comply with provisions of Chapter 74 of the Code of Iowa.																
2. Determine that any current debt authorized has been repaid prior to the end of the fiscal year in accordance with Chapter 331.477 of the Code of Iowa.			3													

COUNTY COMPLIANCE GUIDE

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	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
			Risk: H M L				Risk: H M L				Risk: H M L			
LONG-TERM DEBT:														
1. General Obligation Bonds and Notes:														
a. Determine and document that procedures for bonds or notes sold during the current year were in compliance with Chapters 75, 331.441 to 331.449, 346 and 403.9 of the Code of Iowa.	2													
b. Determine and document that interest rates on the bonds sold during the period are within the interest rates authorized by Chapter 74A of the Code of Iowa.	2													
c. Determine and document that bond or note proceeds are being used in accordance with bond provisions.	2													
d. Determine that Tax Increment Financing revenue bonds debt payments were paid from the tax increment account in accordance with Chapter 403.19(2) of the Code of Iowa.	2													
e. Determine that the indebtedness of the County was within the Constitutional limits of 5% on the value of taxable property within the County in accordance with the Iowa Constitution Article XI.3.	1													
f. If a material event has occurred, determine that the County has complied with the reporting requirements in accordance with SEC Rule No. 240.15c2-12. (Exempt are bond offerings of less than \$1,000,000 and counties whose outstanding debt is less than \$10,000,000.)	3													

COUNTY COMPLIANCE GUIDE

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	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
LONG-TERM DEBT (continued):														
2. Capital Leases and Installment Purchases:														
a. Determine if they are properly authorized in accordance with Chapter 331.301(10)(e) of the Code of Iowa if the principal amount is \$25,000 or more.														
3. Other long-term debt:														
a. Determine that loan and other agreements comply with Chapters 331.301(10), 331.402, 331.478, 331.479 and 403.9 of the Code of Iowa.														
b. Determine that any non-current debt, which is outstanding at the end of the fiscal year is authorized under Chapter 331.478 of the Code of Iowa.														
c. Determine that any non-current debt outstanding at the previous fiscal year-end has been properly retired from resources of the fund from which the expenditure was made for which the debt was incurred in accordance with Chapter 331.478(4) of the Code of Iowa.														

COUNTY COMPLIANCE GUIDE

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			Risk:	H	M	L	Risk:	H	M	L	Risk:	H	M	L
RECEIPTS/REVENUES:														
1. Property Tax:														
a. Determine that the tax rates have been properly levied and they are within legally authorized limits.			1											
b. Determine that the levies approved by the Department of Management are the same levies that were used by the County Auditor to compute the taxes.			1											
c. If the County has levied an addition to the basic levies due to unusual circumstances, determine compliance with the requirements of Chapter 331.426 of the Code of Iowa.			1											
d. If the County has certified an addition to a basic levy in excess of the amounts otherwise permitted under Chapter 331.426 of the Code of Iowa, determine that a special election has been held as required by Chapter 331.425 of the Code of Iowa.			1											
e. If the County received a portion of the physical plant and equipment levy tax from a school district in accordance with Chapter 403.19(2) of the Code of Iowa:														
1. Review the request prepared by the County for reasonableness.			1											
2. Determine the amount certified by the County was necessary to pay the principal and interest on indebtedness that was incurred by the County before July 1, 2001.			1											

COUNTY COMPLIANCE GUIDE

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	Cate-gory		Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks
RECEIPTS/REVENUES (continued):														
2. Other County Taxes:														
a. Determine that local option tax receipts were expended in accordance with local provisions. Obtain a copy of the ballot authorizing the local option tax.														
b. Determine that hotel/motel tax receipts were expended in accordance with Chapter 423A.2(4) of the Code of Iowa.														
3. Determine whether sales tax was collected on the appropriate transactions and remitted to the Iowa Department of Revenue in accordance with Chapters 423.2 and 423.3 of the Code of Iowa.														
4. REAP Funds - Determine if the County has dedicated property tax revenue to conservation purposes as required by Chapter 455A.19 (1)(b)(5) of the Code of Iowa. The amount must be at least 22¢ per thousand dollars of assessed valuation in order to receive the additional REAP funds allocated in accordance with subsections (b)(2) and (b)(3).														

COUNTY COMPLIANCE GUIDE

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			Risk: H M L				Risk: H M L				Risk: H M L			
DISBURSEMENTS:														
1. For travel and questionable disbursements:														
a. Scan account detail for disbursements, which may not meet public purpose criteria.	1													
b. Prepare work papers as necessary to adequately document for report presentation.	1													
2. Review the annual financial report to determine whether the County incurred expenditures for economic development. If expenditures were incurred, review for appropriateness and public purpose in accordance with Chapter 15A of the Code of Iowa. Prepare report comment, if applicable.	3													
3. For urban renewal projects, review disbursements for the following:														
a. Disbursements are in accordance with urban renewal plan(s).	2													
b. Disbursements are disbursed within the TIF district.	2													
c. Amendments to the plan(s), if any, were made in accordance with Chapter 403.5 of the Code of Iowa.	2													
4. For capital projects and other construction contracts:														

COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY06				FY07				FY08			
	Cate-gory		Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks
DISBURSEMENTS (continued):														
	2													
a. Determine public hearing and bidding requirements were followed for public improvements with the County's share in excess of the amount specified in Chapter 309.40 (currently \$50,000), other than those which may be paid from Secondary Roads Fund, determine procedures specified in Chapter 384.95 to 384.103 were followed in accordance with Chapter 331.341 of the Code of Iowa.														
b. Determine public hearing and bidding requirements were followed for contracts for road or bridge construction work where the engineer's estimate exceeds the amount authorized by the bid threshold committee per Chapter 314.1B of the Code of Iowa (\$65,000 effective 1-1-03 and \$67,000 effective 1-1-05).	2													
c. Determine that any enhancement payments made for early completion of the project did not exceed 10 percent of the value of the contract in accordance with Chapters 384.99 and 331.341 of the Code of Iowa.	3													
d. Determine that the County applied for and received sales tax refunds on completed projects unless an exemption certificate was issued by the County for the contractor per Chapter 422.45(7)(b) of the Code of Iowa.	3													

COUNTY COMPLIANCE GUIDE

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	Cate-gory		Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks
PAYROLL:			<u>Risk:</u>	H	M	L	<u>Risk:</u>	H	M	L	<u>Risk:</u>	H	M	L
1. Determine if Forms 941, W-3, or W-2 were filed with the IRS, as appropriate.	3													
2. Determine that actual gross salaries have been published as required by Chapter 349.18 of the Code of Iowa and an Attorney General's opinion dated April 19, 1982. Obtain a copy of the publication and test selected items for accuracy. (Publication of County Assessor's salaries is not required per Attorney General's opinion dated May 2, 1989.)	3													
3. Determine and document that the salaries of elected officials were set by the County Compensation Board as required by Chapter 331.907 of the Code of Iowa.	3													
4. Determine that salaries of elected officials adopted by the Board of Supervisors did not exceed the compensation schedule recommended by the Compensation Board and, if reduced, complied with the provisions of Chapter 331.907 of the Code of Iowa.	2													
5. For officials whose salary is set by statute, including deputies with a percentage limitation based on the official's salary, review the actual salary earned and compare to approved salary. If the actual salary paid is not the same as approved, discuss with County officials.	2													

COUNTY COMPLIANCE GUIDE

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	Cate-gory		Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks
PAYROLL (continued:														
6. For counties having a population of 200,000 or less, determine that the Assistant County Attorneys are paid less than 85% of the maximum annual salary of a full-time County Attorney as provided by Chapter 331.757 of the Code of Iowa. (This means that any Assistant County Attorney can earn up to 85% of the District Court Judge’s salary which is \$117,040 from July 1, 2005 to June 30, 2006.)	2													
7. Determine if any employees receive a flat dollar allowance for travel or uniform cleaning. If so, determine if this allowance is included in taxable income on the W-2.	3													
8. Determine if the County provides vehicles for employee use.	3													
9. Determine if the County properly prepared Form 1099 for outside services of \$600 or more and determine that workers were properly classified as independent contractors rather than employees.	3													

COUNTY COMPLIANCE GUIDE

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			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L
TRANSFERS:																
1. Trace to approval in minutes in accordance with Chapter 331.432 of the Code of Iowa.	2															
2. Review transfers for propriety and document findings.	2															
3. Determine that transfers from TIF funds are in accordance with urban renewal plans and are for allowable activity with the TIF district.	2															

COUNTY COMPLIANCE GUIDE

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BUDGETS:			<u>Risk:</u>	H	M	L	<u>Risk:</u>	H	M	L	<u>Risk:</u>	H	M	L
1. Examine proof of publication for published budget and reconcile to adopted budget. Determine that the tax levy adopted was not in excess of the estimate published in accordance with Chapter 331.434(5) of the Code of Iowa.	1													
2. Determine that hearings were held and publications were made in accordance with Chapter 331.434 of the Code of Iowa. (Notice of the public hearing on the budget must be published not less than ten nor more than twenty days before the hearing).	3													
3. Determine whether amounts reported on the Tax Increment Debt Certificate represent outstanding loans, advances, indebtedness or bonds which qualify for payment from County TIF revenues in accordance with Chapter 403.19(5) of the Code of Iowa and whether the certificate was filed by December 1.	2													
4. Determine the financial report for urban renewal areas was filed with the County Auditor and the Department of Management by December 1 of each odd numbered year in accordance with Chapter 403.23 of the Code of Iowa	3													
5. Determine if amendments were adopted before disbursements exceeded the function budget. (Chapters 331.434 to 331.435 of the Code of Iowa)	1													
6. Determine if department appropriations were amended before disbursements exceeded the appropriated amounts. (Chapter 331.437 of the Code of Iowa)	1													

COUNTY COMPLIANCE GUIDE

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BUDGETS (continued):														
7.	Were budget amendments adopted by May 31 in accordance with Chapter 331.435 of the Code of Iowa?	3												
a.	If not was amendment protested?	3												
b.	If protested, was Appeal Board decision reached before June 30?	3												
8.	Obtain appropriations detail and determine if budget was properly appropriated by resolution before any disbursements were made in accordance with Chapter 331.434(6) of the Code of Iowa.	1												
9.	Compare County (City) Assessor, Ag Extension, E-911 and Joint Disaster Services Administration disbursements with budget and include any over-expenditure in a separate report comment.	1												

COUNTY COMPLIANCE GUIDE

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			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L
INSURANCE:																
	1. Verify and review surety bond coverage for compliance with statutory requirements for all officials and employees in accordance with Chapters 64.8 to 64.15 of the Code of Iowa.	1														
	2. If the County has a self-funded health insurance plan, including self-funded deductibles, obtain a copy of the actuarial report required by Chapter 509A.15 of the Code of Iowa.	1														

COUNTY COMPLIANCE GUIDE

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COUNTY AUDITOR:			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L
1. Office Disbursements – if canceled checks are not received are electronically retained check images (both front and back) per Chapter 554D.114(5) of the Code of Iowa received?	3															

COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY06				FY07				FY08					
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks		
COUNTY RECORDER:			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L
1. Office Disbursements – if canceled checks are not received are electronically retained check images (both front and back) per Chapter 554D.114(5) of the Code of Iowa received?	3															

COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY06				FY07				FY08					
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks		
			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L
COUNTY SHERIFF:																
1. Office Disbursements – if canceled checks are not received are electronically retained check images (both front and back) per Chapter 554D.114(5) of the Code of Iowa received?	3															

COUNTY COMPLIANCE GUIDE

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	Cate-gory		Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks
COUNTY EXTENSION:			<u>Risk:</u> H M L				<u>Risk:</u> H M L				<u>Risk:</u> H M L			
1. Determine and document if the annual dollar amount and levy limitations required by Chapter 176A.10 of the Code of Iowa have been complied with.	1													
2. Determine and document if a detailed statement of receipts and expenditures was published before August 1 as required by Chapter 176A.8(14) of the Code of Iowa.	3													
3. Disbursements – if canceled checks are not received are electronically retained check images (both front and back) per Chapter 554D.114(5) of the Code of Iowa received?	3													
4. Obtain a copy of the budget and compare expenditures with budgeted amounts.	1													
5. Determine that the Board Treasurer's bond is \$20,000 or more in accordance with Chapter 176A.14(5) of the Code of Iowa.	3													
6. Determine that the ending operating fund balance excluding donor restricted funds did not exceed 50% of the amount expended during the year. If there is an excess balance, determine that the excess was transferred to the General Fund in accordance with Chapter 176A.8(16) of the Code of Iowa.	2													

_____ **COUNTY COMPLIANCE GUIDE**

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	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks		
			<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L		<u>Risk:</u>	H	M	L
CITY/COUNTY ASSESSOR:																
1. Determine that matters relating to the compensation of the Assessor, deputies and other employees were determined and administered in compliance with Chapter 441.16 of the Code of Iowa.	2															

COUNTY COMPLIANCE GUIDE

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	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
AUDIT PLANNING:														
1. Determine if, at least once every five years, the Board of Supervisors compiled a code of ordinances containing all of the County ordinances in effect, as required by Chapter 331.302(9) of the Code of Iowa. (Note: Review A.G. opinion dated 5/18/92.)														

COUNTY COMPLIANCE GUIDE

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	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
GENERAL LEDGER:														
1. Determine the annual report published by the County Auditor:														
a. Is prepared on the same basis of accounting as the budget.														
b. Was published by December 1 as required by Chapter 331.403(1) of the Code of Iowa.														
2. Determine if the Board of Supervisors established a Conservation Land Acquisition Trust Fund if requested by the County Conservation Board. (Chapter 350.6 of the Code of Iowa)														
3. Determine that a separate Special Revenue Fund has been established for the Recorder's Records Management Fund.														
4. Determine that the E911 surcharge was properly recorded in an agency fund in accordance with an Attorney General's opinion dated December 18, 1990.														
5. Determine that a REAP Fund/Account has been established as required by Chapter 455A.19 (1)(b)(6) of the Code of Iowa.														
6. Determine that a Special Revenue Fund and an Agency Fund have been established for the County Recorders Electronic Transaction Fee as required by Chapter 331.605C of the Code of Iowa.														

COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY06				FY07				FY08			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
GENERAL LEDGER (continued):														
7. Determine inmate room and board collections are credited to the General Fund and adequate records are maintained for use of the funds to document compliance with Chapter 356.7(5) of the Code of Iowa. Unspent balances, if any, should be tracked since the funds are restricted and cannot be used for any General Fund purpose.	4													
8. Determine that original warrants/checks are preserved for at least two years in accordance with Chapter 331.554 of the Code of Iowa and Attorney General Opinion dated April 27, 1998.	4													
9. Stamped warrants – Determine if interest paid was computed in accordance with Chapter 74.6 of the Code of Iowa.	4													

COUNTY COMPLIANCE GUIDE

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	Cate-gory		Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks	
ADDENDUM:															
CASH:															
1. Determine whether checks and warrants outstanding for more than one year were properly handled according to Chapter 331.554(6) and (7) of the Code of Iowa.															
2. Determine that the County has insured that all public funds deposits with banks have met the requirements of Chapter 12C.22 (Pledging of Public Funds Program).															

COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY06				FY07				FY08			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
INVESTMENTS:														
1. Determine that investment income was received and recorded in the proper fund. Specifically:														
a. Interest earned on drainage district funds was credited to that fund in accordance with Chapter 468.54 of the Code of Iowa, if so directed by the Board of Supervisors.														
b. Interest earned on E-911 surcharge was credited to the E-911 Surcharge Fund in accordance with Iowa Administrative Code Section 605-10.5(1)b.														
c. Interest earned on REAP is credited to the REAP Fund/Account in accordance with Chapter 455A.19 1.b.(6) of the Code of Iowa.														
d. Interest earned on the Recorder's Records Management Fees is credited to the Record Management Fund/Account by the Treasurer on behalf of the Recorder in accordance with Chapter 331.605A of the Code of Iowa.														
e. Interest earned on the County Recorders Electronic Transaction Fee Fund (both Special Revenue and Agency Fund) is credited to each fund by the Treasurer on behalf of the Recorder in accordance with Chapter 331.605C of the Code of Iowa.														
f. Interest earned on Self Insurance Fund is credited to the Self Insurance Fund in accordance with Chapter 331.301(12).														

COUNTY COMPLIANCE GUIDE

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ADDENDUM:														
LONG-TERM DEBT:														
1. Determine that the expenditures of the Debt Service Fund were limited to the following purposes in accordance with Chapter 331.430 of the Code of Iowa:														
a. Judgments against the County except those authorized by law to be paid from other funds.														
b. Interest and principal of all general obligation bonds or notes issued by the County.														
c. Payments required to be made from the Debt Service Fund under a lease or lease-purchase agreement.														
d. Anticipatory warrants are prohibited from being paid from the Debt Service Fund.														
e. Excess monies remaining after retirement of all indebtedness payable from the Debt Service Fund were transferred from the Debt Service Fund to the fund most closely related to the project for which the indebtedness arose, or to the General Fund, subject to the terms of the original bond issue. Determine that excess monies were not the result of debt service levy being increased to create excess monies.														
2. Municipal solid waste landfill closure and post-closure costs:														

_____ **COUNTY COMPLIANCE GUIDE**

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	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
LONG-TERM DEBT (continued):														
a.	Determine if the County established financial assurance for closure, postclosure care and corrective action costs as required by Chapters 455B.304(8) and 455B.306(8) of the Code of Iowa and Chapter 111 of the Environmental Protection Agency [567] Iowa Administrative Rules. Allowable financial assurance mechanisms include:	4												
1.	Trust fund.	4												
2.	Surety bond.	4												
3.	Letter of credit.	4												
4.	Insurance.	4												
5.	Corporate financial test.	4												
6.	Local government financial test.	4												
7.	Corporate guarantee.	4												
8.	Local government guarantee.	4												
9.	Local government dedicated fund.	4												
10.	Use of multiple financial mechanisms.	4												
11.	Use of one mechanism for multiple facilities.	4												
b.	Determine if a separate account for closure and postclosure care costs has been maintained as required by Chapter 455B.306(8) of the Code of Iowa and Chapter 111 of the Environmental Protection Agency (567) Iowa Administrative Rules.	4												

_____ **COUNTY COMPLIANCE GUIDE**

		Non-compliance Noted/FY	FY06				FY07				FY08				
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	
ADDENDUM:															
FUND BALANCE/NET ASSETS:															
1. If solid waste fees retained in accordance with Chapter 455E.11 of the Code of Iowa are recorded in the Rural Services Fund, or a separate fund used to record landfill operations, determine that any unspent funds are properly recorded as a reserved fund balance.															

COUNTY COMPLIANCE GUIDE

		Non-compliance Noted/FY	FY06				FY07				FY08			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM:														
RECEIPTS/REVENUES:														
1. Current Property Taxes:														
a. Determine that the County Auditor carried out the duties relating to taxation as required by Chapter 331.512 of the Code of Iowa.														
2. Sale of Bonds/Notes:														
a. Determine if premiums or discounts and accrued interest from sale of bonds were in compliance with Chapter 75.5 of the Code of Iowa.														
b. Determine that interest rates on special assessment bonds are not in excess of the rate collected on individual assessments.														
c. Determine that proceeds of notes, bonds, refunding bonds, and other evidences of indebtedness, if not immediately needed, were invested in accordance with Chapter 12C.9(1) of the Code of Iowa.														

COUNTY COMPLIANCE GUIDE

		Non-compliance Noted / FY	FY06				FY07				FY08			
	Cate-gory		Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks	Sele-cted	Done By	WP Ref	Remarks
ADDENDUM:														
DISBURSEMENTS:														
1. For highways within the County’s jurisdiction or for farm-to-market road capital projects and other construction contracts, determine if the annual report to the Department of Transportation included the cost accounting of all instances of the use of day labor and contracts for construction per Chapter 309.93(7) and 314.1A of the Code of Iowa.	4													
2. If solid waste fees were retained or received through a separate entity in accordance with Chapter 455B.310 of the Code of Iowa, determine if the fees were expended only for the purposes allowed in Chapter 455B.310(4).	4													
3. If additional solid waste fees of twenty-five cents of the tonnage fee were retained in accordance with Chapter 455B.310 of the Code of Iowa:														
a. Determine if an updated comprehensive plan has been approved by the Iowa Department of Natural Resources.	4													
b. Determine if the fees were expended only for the purposes allowed in Chapter 455B.310(3) of the Code of Iowa.	4													

COUNTY COMPLIANCE GUIDE

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ADDENDUM:														
PAYROLL:														
1. Determine that the salaries of deputies, assistants, and clerks were established by the Board in accordance with Chapter 331.904 of the Code of Iowa.	4													
2. Determine that the salaries of deputy sheriffs classified as exempt under the Fair Labor Standards Act are established by the Sheriff. Determine that the salaries of non-exempt deputy sheriffs are established by the Board and that the salary does not exceed the first or second deputy's salary.	4													
3. For Counties having a population of 200,000 or less, determine that the annual salary of the full-time County Attorney is between forty-five percent and one hundred percent of the annual salary received by a District Court Judge as provided by Chapter 331.752(5) of the Code of Iowa. (\$117,040 from July 1, 2005 to June 30, 2006.)	4													
4. Determine if the provisions of Chapter 331.752 of the Code of Iowa were complied with if the County changed the full-time or part-time status of the County Attorney.	4													
5. Determine if the County Attorney or appointed Assistant County Attorney is full-time, he/she refrains from the private practice of law.	4													

COUNTY COMPLIANCE GUIDE

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ADDENDUM:														
PAYROLL (continued)														
6. Vehicle usage:														
a. Obtain a copy of the County’s policy regarding vehicle usage. Identify specifics for:														
1. Incidental personal use.														
2. Commuting.														
3. Assignment of vehicles.														
4. Documentation required.														
5. Restricted vehicle users.														
6. Reimbursement by employees for personal use.														
7. Additional compensation for employees.														
8. Public purpose served.														
9. Other.														
b. Determine if the County’s procedures are adequate an reasonable to comply with:														
1. Recordkeeping requirements.														
2. Taxation requirements.														
3. Public purpose requirements.														

COUNTY COMPLIANCE GUIDE

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ADDENDUM:														
TRANSFERS:														
1. Determine that transfers of residual fund equity in dead or inactive funds were recorded as authorized by Board resolution in accordance with Chapter 24.21 of the Code of Iowa.	4													
2. Determine that any current debt incurred through the use of transfers was repaid by June 30 in accordance with Chapter 331.477 of the Code of Iowa.	4													
3. Determine that transfers from the General and Rural Services Funds do not exceed the maximum allowable in accordance with Chapter 331.429 of the Code of Iowa.	4													
4. Determine that transfers from the General and Rural Services Funds comply with minimum allowable in accordance with Chapter 312.2(8) of the Code of Iowa.	4													
5. Determine that the County has not made permanent transfers of monies between the General Fund and the Rural Services Fund, except for corrective transfers.	4													
6. Determine that the County has not transferred monies from the Secondary Roads Fund, except for corrective transfers in accordance with Chapter 331.432 of the Code of Iowa.	4													
7. Determine that the County has not transferred monies between the Mental Health Fund and any other fund in accordance with Chapter 331.432(3) of the Code of Iowa, except for corrective transfers and transfers allowed under Chapter 331.477 of the Code of Iowa for current debt.	4													

COUNTY COMPLIANCE GUIDE

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ADDENDUM:														
BUDGETS:														
1. Determine that proof of publication exists for each published budget amendment.	4													
2. Determine that the budget was certified by March 15. If not, determine that the tax levy was limited to the prior year’s budget amount per Chapter 331.434(7) of the Code of Iowa.	4													
3. Determine that a public hearing proceeded all decreases in appropriations for a County office or department of more than ten percent or \$5,000, whichever is greater, in accordance with Chapter 331.434(6) of the Code of Iowa.	4													
4. Determine that the E-911 board adopted a budget in accordance with the provisions of Chapter 24 of the Code of Iowa.	4													
5. Determine that proof of publication exists for the various budgets and amendments for County (City) Assessor, Agricultural Extension, and Joint Disaster Services Administration.	4													
6. For E911 Service Board budget, determine that the 25% balance requirement was properly calculated in accordance with Chapter 34A.7(5)(b)(3) of the Code of Iowa (i.e, the FY00 budgeted surcharge expenditure amount did not exceed the FY00 budget plus any properly adopted amendments; the actual FY99 surcharge balance agreed with the County Auditor’s general ledger; and the “Surcharge Allowed” amount (line J1) was properly calculated.) If not properly calculated, recommend the County consult the Department of Public Defense/Emergency Management Division.	4													

COUNTY COMPLIANCE GUIDE

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ADDENDUM:														
INSURANCE:														
1. Determine that bonds are approved and records kept of the list of bonds in accordance with Chapters 64.19 to 64.24 of the Code of Iowa.														
2. If the County has a self-funded health insurance plan, including self-funded deductibles.														
a. Determine if copy of the actuarial opinion and annual financial report were filed with the Insurance Commissioner within 90 days of year-end.														
b. If an actuarial report was not obtained because the County qualified under Chapter 509A.15(4) of the Code of Iowa, determine that a waiver was properly requested to the Iowa Insurance Division.														

COUNTY COMPLIANCE GUIDE

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ADDENDUM:														
COUNTY AUDITOR:														
1. Determine if the County Auditor kept the books and records as required by Chapter 331.508 of the Code of Iowa.	4													
2. Office Receipts:														
a. Determine if fees were collected in accordance with Chapter 331.507 of the Code.	4													
3. Cash in Bank:														
a. Determine a depository resolution including all depositories used by the County has been approved as required by Chapter 12C.2 of the Code of Iowa.	4													

COUNTY COMPLIANCE GUIDE

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ADDENDUM:															
COUNTY TREASURER:															
1.	Determine if the County Treasurer performed the general duties specified by Chapter 331.552 of the Code of Iowa.	4													
2.	Determine if the County Treasurer performed the duties relating to warrants specified by Chapter 331.554 of the Code of Iowa.	4													

_____ **COUNTY COMPLIANCE GUIDE**

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ADDENDUM:														
COUNTY RECORDER:														
1. Determine if the County Recorder kept the books and records as required by Chapter 331.607 of the Code of Iowa.														
2. Cash in Bank:														
a. Determine a depository resolution including all depositories used by the County has been approved as required by Chapter 12C.2 of the Code of Iowa.														

COUNTY COMPLIANCE GUIDE

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ADDENDUM:														
COUNTY SHERIFF:														
1. Determine if the County Sheriff complied with the provisions of Chapter 331.656 of the Code of Iowa regarding management of condemnation funds.	4													
2. Cash in Bank:														
a. Determine a depository resolution including all depositories used by the County has been approved as required by Chapter 12C.2 of the Code of Iowa.	4													

COUNTY COMPLIANCE GUIDE

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ADDENDUM:														
COUNTY EXTENSION:														
1. Determine whether minutes have been signed as required by Chapter 176A.14(3) of the Code of Iowa.														
2. Annual Report:														
a. Determine that the required summary of receipts and disbursements was published and trace to the cashbook.														
b. Determine that any agency fund activity was published at a minimum in summary format and trace to supporting documentation.														
c. Determine that the correct fund structure was used and Agency Funds were appropriately classified.														

_____ **COUNTY COMPLIANCE GUIDE**

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ADDENDUM:															
COUNTY CARE FACILITY:															
1. Determine if the Board of Supervisors prepared and published the annual report as required by Chapter 347B.3 of the Code of Iowa.															

COUNTY COMPLIANCE GUIDE

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ADDENDUM:															
CITY/COUNTY ASSESSOR:															
1. Determine if the Assessor devotes his/her entire time to the duties of the office and does not engage in any occupation or business interfering or inconsistent with such duties in accordance with Chapter 441.17(1) of the Code of Iowa.															
2. Determine that budgetary proceedings and compliance have been reviewed in conjunction with County budget and Chapter 441.16 of the Code of Iowa.															